



J. TYLER McCAULEY
AUDITOR-CONTROLLER

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 525
LOS ANGELES, CALIFORNIA 90012-2766
PHONE: (213) 974-8301 FAX: (213) 626-5427

May 9, 2007

TO: Supervisor Zev Yaroslavsky, Chairman
Supervisor Gloria Molina
Supervisor Yvonne B. Burke
Supervisor Don Knabe
Michael D. Antonovich

FROM: J. Tyler McCauley *JTM*
Auditor-Controller

SUBJECT: **JEWISH VOCATIONAL SERVICE CONTRACTS - WORKFORCE
INVESTMENT ACT PROGRAMS**

We have conducted a program, fiscal and administrative contract review of Jewish Vocational Service (JVS or Agency), a Workforce Investment Act (WIA) services provider.

Background

The Department of Community and Senior Services (DCSS) contracts with JVS, a private non-profit organization, to provide and operate the WIA Adult, Dislocated Worker, Adult Special Needs and Youth Programs. The WIA Adult and Dislocated Worker Programs assist individuals obtain employment, retain their jobs and increase their earnings. The WIA Adult Special Needs Program is a comprehensive training and employment program limited to low-income adults 18 years or older, who face multiple barriers to employment. These individuals include the recovering drug addicts, homeless individuals and offenders. The WIA youth program is a comprehensive training and employment program for in-school and out-of-school youth ages 14 to 21 years old. JVS's offices are located in the Third and Fifth Districts.

JVS is compensated on a cost reimbursement basis. JVS's contracts for Fiscal Year 2005-06 were for \$492,269.

"To Enrich Lives Through Effective and Caring Service"

Purpose/Methodology

The purpose of the review was to determine whether JVS complied with its contract terms and appropriately accounted for and spent WIA funds in providing services to eligible participants. We also evaluated the adequacy of the Agency's accounting records, internal controls and compliance with federal, State and County guidelines.

Results of Review

The program participants interviewed stated the services they received from JVS met their expectations. However, JVS did not always comply with WIA guidelines or the County contract. Specifically:

- JVS did not report the program activities for eight (32%) of the 25 participants sampled in the Job Training Automation system.
- JVS did not maintain adequate documentation to support the subsidized employment provided for one (10%) of the 10 youth participants sampled.
- JVS did not have a written lease agreement for one of the two facilities it leased. This finding was also noted in the prior year's monitoring report.

Details of our review along with recommendations for corrective action are attached.

Review of Report

We discussed our report with JVS on December 15, 2006. In their attached response, JVS indicated that they have always operated with a non-written month to month lease agreement. However, the County contract requires the Agency to adequately support all expenditures. A verbal agreement is not sufficient documentation. DCSS concurred with our findings.

We also notified DCSS of the results of our review. We thank JVS for their cooperation and assistance during this review. Please call me if you have any questions or your staff may contact Don Chadwick at (626) 293-1102.

JTM:MMO:DC

Attachment

- c: David E. Janssen, Chief Administrative Officer
Cynthia Banks, Director, Department of Community and Senior Services
Claudia Finkel, Chief Operating Officer, Jewish Vocational Service
Public Information Office
Audit Committee

**WORKFORCE INVESTMENT ACT PROGRAMS
JEWISH VOCATIONAL SERVICE
FISCAL YEAR 2005-06**

ELIGIBILITY

Objective

Determine whether Jewish Vocational Service (JVS or Agency) provided services to individuals that meet the eligibility requirements of the Workforce Investment Act (WIA).

Verification

We reviewed the case files for 25 (24%) participants (5 adults, 5 dislocated workers, 5 adult special needs and 10 youths) from a total of 106 participants that received services between July 2005 and April 2006 for documentation to confirm their eligibility for the WIA programs.

Results

JVS maintained documentation to support the eligibility for all 15 adult, dislocated worker and adult special needs participants. However, JVS did not maintain proof of income for one (10%) of the ten youth participants sampled. In addition, JVS provided services to a second youth participant who did not meet the program's income requirement. Subsequent to our review, JVS provided documentation to support the eligibility of one of the two ineligible participants. The amount billed to the Department of Community and Senior Services (DCSS) in direct costs for the one ineligible participant totaled \$189.

Recommendations

JVS management:

- 1. Repay DCSS \$189.**
- 2. Review the indirect costs associated with the ineligible participant and repay DCSS for services provided.**
- 3. Ensure that staff obtain the appropriate documentation from the participants to determine the participants' eligibility for program services prior to enrollment as required.**

BILLED SERVICES/CLIENT VERIFICATION**Objective**

Determine whether the Agency provided the services in accordance with the County contract and WIA guidelines. In addition, determine whether the program participants received the billed services.

Verification

We reviewed the documentation contained in the case files for 25 (24%) participants that received services during July 2005 through April 2006. We also interviewed 10 adult, dislocated worker and adult special needs participants and 10 youth participants/guardians.

Results**Adult, Dislocated Worker and Adult Special Needs Programs**

The ten participants interviewed stated that the services received met their expectations. However, JVS did not report six (40%) of the 15 participants' program activities in the Job Training Automation (JTA) system as required. The JTA system is used by the State of California Employment Development Department and the Department of Labor to track WIA participant activities.

Youth Program

The ten participants/guardians interviewed stated that the services the participants received met their expectations. However, JVS did not always provide the level of services required by the County contract. Specifically:

- JVS did not maintain progress notes to document their discussion of the Individual Service Strategy (ISS) plan with one (10%) of the ten youth participants sampled. The ISS plan is used to track the needs and services of the program participants and their progress towards achieving established goals.
- JVS did not report the program activities for two (20%) of the ten youth participants into the JTA system.
- JVS did not maintain adequate documentation, such as timecards signed by both the participant and the supervisor for one (10%) of the ten youth participants sampled to support the subsidized employment provided.

Subsequent to our review, JVS provided revised timecards signed by both the participant and the supervisor to support the subsidized employment provided to the one participant.

Recommendations**JVS management:**

4. Ensure that staff accurately update the JTA system to reflect the participants' program activities within 30 days as required.
5. Ensure that staff maintain progress notes and discuss the ISS plans with the participants on a monthly basis.
6. Maintain appropriate supporting documentation for the program services provided in the participants' case files.

CASH/REVENUE**Objective**

Determine whether cash receipts and revenues are properly recorded in the Agency's records and deposited timely in their bank account. Determine whether there are adequate controls over cash, petty cash and other liquid assets.

Verification

We interviewed Agency personnel and reviewed financial records. We also reviewed the Agency's March 2006 bank reconciliation.

Results

JVS maintained adequate controls to ensure that revenue was properly recorded and deposited in a timely manner.

Recommendation

There are no recommendations for this section.

EXPENDITURES/PROCUREMENT**Objective**

Determine whether program related expenditures are allowable under the County contract, properly documented and accurately billed.

Verification

We interviewed Agency personnel, reviewed financial records and other documentation to support 13 (32%) of the 41 non-payroll expenditures transactions billed by the

Agency for February 2006, totaling \$10,073. We also reviewed the mileage claims to support the travel expenses for February, March and April 2006, totaling \$225.

Results

JVS's expenditures were allowable, accurately billed to DCSS and supported by documentation as required. However, the mileage claims submitted by staff in February, March, and April 2006 did not indicate the odometer readings and purpose of the trip to support the miles claimed. The County contract specifically requires vehicle mileage logs to indicate the dates, destinations, purpose of trip and mileage to support mileage expenses. Subsequent to our review, JVS provided additional documentation to support the mileage expenses.

Recommendation

- 7. JVS management ensure that mileage expenses are supported by odometer readings, addresses of point of origin and destination and purpose of the trip.**

INTERNAL CONTROLS/CONTRACT COMPLIANCE

Objective

Determine whether the Agency maintained sufficient internal controls over its business operations. In addition, determine whether the Agency is in compliance with other program and administrative requirements.

Verification

We interviewed Agency personnel, reviewed their policies and procedures manuals, conducted an on-site visit and tested transactions in various non-cash areas such as expenditures, payroll and personnel.

Results

Generally, JVS maintained sufficient internal controls over its business operations. However, JVS was not in compliance with various County contract requirements. Specifically:

- JVS did not have a written lease agreement for one of the two facilities leased. According to Agency personnel, JVS has an oral lease agreement with Jewish Federation Council (JFC), an affiliated agency that is also a non-profit organization operating independently from JVS with separate boards of directors and staff. This was also noted in the prior year's monitoring report.

- JVS's procurement policy required the Agency to obtain three bids for purchases costing \$5,000 or more. However, WIA guidelines require that three price quotations be documented for purchases over \$1,000.

Subsequent to our review, JVS revised its procurement policy to comply with WIA guidelines.

Recommendations

JVS management:

8. Obtain a written lease agreement from JFC.
9. Distribute the revised procurement policy and ensure that staff comply with the procurement policy.

FIXED ASSETS AND EQUIPMENT

Objective

Determine whether the Agency's fixed assets and equipment purchases made with WIA funds are used for the WIA programs and are safeguarded.

Verification

We conducted a physical inventory of 14 (52%) of the 27 items funded by the WIA programs, totaling \$25,175.

Results

JVS used the equipment purchased with WIA funding for the WIA program. In addition, the assets were appropriately safeguarded.

Recommendation

There are no recommendations for this section.

PAYROLL AND PERSONNEL

Objective

Determine whether payroll is appropriately charged to the WIA programs. In addition, determine whether personnel files are maintained as required.

Verification

We traced and agreed payroll expenditures for 14 employees for February 2006, totaling \$19,652 to the payroll records and time reports. We also interviewed one employee and reviewed the personnel files for five employees assigned to the WIA program.

Results

JVS appropriately charged payroll expenses to the WIA programs. However, JVS did not maintain copies of current driver's license or proof of automobile insurance in all five (100%) employees' personnel files. Subsequent to our review, JVS provided copies of current driver's licenses and proof of automobile insurance for four of the five employees. According to JVS, the other individual is no longer a JVS employee.

Recommendation

10. JVS management ensure that the required documentation is maintained and kept current in the employees' personnel files.

COST ALLOCATION PLAN**Objective**

Determine whether JVS's Cost Allocation Plan was prepared in compliance with the County contract and applied to program costs.

Verification

We reviewed JVS's Cost Allocation Plan and a sample of expenditures incurred by the Agency during February 2006 to ensure that the expenditures were properly allocated to the Agency's programs.

Results

JVS's Cost Allocation Plan was prepared in compliance with the County contract and costs were appropriately allocated.

Recommendation

There are no recommendations in this section.

PRIOR YEAR FOLLOW-UP**Objective**

Determine the status of the recommendations reported in the prior monitoring review completed by a CPA firm contracted by the County.

Verification

We verified whether the outstanding recommendations from Fiscal Year (FY) 2004-05 monitoring review were implemented. The report was issued on January 24, 2006.

Results

The prior monitoring report contained four outstanding recommendations. JVS implemented two of the four recommendations. As previously indicated, this report contains a finding related to one of the outstanding recommendations. The remaining recommendation required the Agency to provide missing documents for participants previously sampled by the prior year's monitors. According to JVS, the missing documents were provided to the prior year's monitors. However, JVS did not provide all the documents requested for four of the 13 participants' case files in question.

During our monitoring review of FY 2005-06, JVS continued to disagree with the two outstanding recommendations in the prior year's monitoring report. We discussed this issue with DCSS and they will follow-up with the Agency to ensure compliance.

Recommendation

11. JVS management implement the outstanding recommendations from FY 2004-05 monitoring report.
12. DCSS management follow-up in 30 days to resolve FY 2004-05 outstanding recommendations.



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* Subsequent
* Deceased

February 16, 2007

TO: J. Tyler McCauley
Auditor Controller

ATTN: Yoon Bae
Auditors Controllers Office

SUBJECT: JEWISH VOCATIONAL SERVICE CONTRACTS
WORKFORCE INVESTMENT ACT PROGRAMS

Thank you for the information related to your most recent review of our program, fiscal and administrative contract systems by the Auditor Controller pertaining to our WIA Adult and Youth Programs. We have reviewed the findings and compiled the following comments in response to your report.

WORKFORCE INVESTMENT ACT PROGRAMS JEWISH VOCATIONAL SERVICE FISCAL YEAR 2005-06

ELIGIBILITY

Objective

Determine whether Jewish Vocational Service (JVS or Agency) provided services to individuals that meet the eligibility requirements of the Workforce Investment Act (WIA).

Verification

We judgmentally sampled 25 (24%) participants (5 adults, 5 dislocated workers, 5 adult special needs, and 10 youths) from a total of 106 participants that received services between July 2005 and April 2006, and reviewed their case files for documentation to confirm their eligibility for the WIA programs.

Jewish Vocational Service

City Office 6505 Wilshire Blvd., Suite 200, Los Angeles, CA 90048
323.761.8888 • f 323.761.8575 • TTY 323.761.5101

Valley Office 22627 Vanowen Street, West Hills, CA 91307
818.464.3222 • f 818.464.3375

WorkSource Center 5757 Wilshire Blvd., Promenade 3, Los Angeles, CA 90035
323.904.4900 • f 323.904.4905 • TTY 323.904.4906

www.jvsa.org



Results

JVS maintained documentation to support the eligibility for all 15 adult, dislocated worker, and adult special needs participants. However, JVS did not maintain proof of income for one (10%) of the ten youth participants sampled. In addition, JVS provided services to a second youth participant who did not meet the program's income requirement. The amount billed to the Department of Community and Senior Services (DCSS) for direct costs totaled \$189.

Subsequent to our review, JVS provided documentation to support the eligibility of one of the two ineligible participants.

Recommendations

JVS management:

1. **Repay DCSS \$189.**
2. **Review the indirect costs associated with the ineligible participants and repay DCSS for services provided.**
3. **Ensure that staff obtains the appropriate documentation from the participants to determine the participants' eligibility for program services prior to enrollment as required.**

JVS Response

JVS will ensure that staff attain appropriate documentation from the participants to determine the participants' eligibility for program services prior to enrollment as required per WIA youth contract. JVS has implemented a quality assurance (QA) plan that was instituted after the enrollment of these clients. This plan includes a 100% monthly file review of all new files and a 20% random sample review to re-verify eligibility. We disagree on the computation for low income eligibility requirement, however, and disagree on repaying the \$189 disallowed costs and the indirect costs in that the agency asked the County for the 5% income exemption for the youth and it was subsequently granted.

BILLED SERVICES/CLIENT VERIFICATION

Objective

Determine whether the Agency provided the services in accordance with the County contract and WIA guidelines. In addition, determine whether the program participants received the billed services.

Verification

We reviewed the documentation contained in the case files for 25 (24%) participants that received services during July 2005 through April 2006. We also interviewed 10 adult, dislocated worker, and adult special needs participants and 10 youth participants/guardians.

Results

Adult, Dislocated Worker, and Adult Special Needs Programs

The ten participants interviewed stated that the services received met their expectations. However, JVS did not report six (40%) of the 15 participants' program activities in the Job Training Automation (JTA) system as required. The JTA system is used by the State of California Employment Development Department and the Department of Labor to track WIA participant activities.

Youth Program

The ten participants/guardians interviewed stated that the services the participants received met their expectations. However, JVS did not always provide the level of services required by the County contract. Specifically:

- JVS did not maintain progress notes or discuss the Individual Service Strategy (ISS) plan with one (10%) of the 10 youth participants sampled. The ISS plan is used to track the needs and services of the program participants and their progress towards achieving established goals.
- JVS did not report the program activities for two (20%) of the ten youth participants into the JTA system.
- JVS did not maintain adequate documentation, such as timecards signed by both the participant and the supervisor, to support the subsidized employment provided to the one (10%) of the 10 youth participant sampled.

Subsequent to our review, JVS provided revised timecards signed by both the participant and the supervisor to support the subsidized employment provided to the one participant.

Recommendations

JVS management:

4. Ensure that staff accurately updates the JTA system to reflect the participants' program activities within 30 days as required.

5. Ensure that staff maintain progress notes and discuss the ISS plans with the participants on a monthly basis.
6. Maintain appropriate supporting documentation for the program services provided in the participants' case files.

JVS Response:

JVS will ensure that staff accurately updates the JTA system to reflect the participants program activities within 30 days as required. All staff has subsequently received training. All files and supporting documentation have been updated and the program is being scrutinized utilizing the 100% file review from the (QA) team and 20% random sample review by management.

CASH/REVENUE

Objective

Determine whether cash receipts and revenues are properly recorded in the Agency's records and deposited timely in their bank account. Determine whether there are adequate controls over cash, petty cash and other liquid assets.

Verification

We interviewed Agency personnel and reviewed financial records. We also reviewed the Agency's March 2006 bank reconciliation.

Results

JVS maintained adequate controls to ensure that revenue was properly recorded and deposited in a timely manner.

Recommendation

There are no recommendations for this section.

EXPENDITURES/PROCUREMENT

Objective

Determine whether program related expenditures are allowable under the County contract, properly documented and accurately billed.

Verification

We interviewed Agency personnel, reviewed financial records and other documentation to support 13 (32%) of the 41 non-payroll expenditures transactions, totaling \$10,073,

billed by the Agency for February 2006. We also reviewed the mileage claims to support the travel expenses for February, March, and April 2006, totaling \$225.

Results

JVS's expenditures were allowable, accurately billed to DCSS and supported by documentation as required. However, the mileage claims submitted by staff in February, March, and April 2006 did not indicate the odometer readings, and/or purpose of the trip to support the miles claimed as required by the County contract. The unsupported mileage expenses totaled \$225.

Subsequent to our review, JVS provided additional documentation to support the mileage expenses.

Recommendation

7. JVS management ensure that mileage expenses are supported by odometer readings, addresses of point of origin and destination, and purpose of the trip.

Agency Response:

Although the Controller's Handbook does not specifically state odometer readings are necessary for reimbursement, JVS has changed its reimbursement policy and forms to include odometer readings on all reimbursement forms submitted for payment.

INTERNAL CONTROLS/CONTRACT COMPLIANCE

Objective

Determine whether the Agency maintained sufficient internal controls over its business operations. In addition, determine whether the Agency is in compliance with other program and administrative requirements.

Verification

We interviewed Agency personnel, reviewed their policies and procedures manuals, conducted an on-site visit, and tested transactions in various non-cash areas such as expenditures, payroll and personnel.

Results

Generally, JVS maintained sufficient internal controls over its business operations. However, JVS was not in compliance with various County contract requirements. Specifically:

- JVS did not have a written lease agreement for one of the two facilities it leased. According to Agency personnel, JVS has an oral lease agreement with, Jewish Federation Council (JFC), an affiliated agency that is also a non-profit organization operating independently from JVS with separate boards of directors and staff. This was also noted in the prior year's monitoring report.
- JVS's procurement policy required the Agency to obtain three bids for purchases costing \$5,000 or more. However, WIA guidelines require that three price quotations be documented for purchases over \$1,000.

Subsequent to our review, JVS revised its procurement policy to comply with WIA guidelines.

Recommendations

JVS management:

8. Obtain a written lease agreement from JFC.

JVS RESPONSE:

JVS occupies space on the 2nd and 7th floors in the building owned by the Jewish Federation Council (JFC) at 6505 Wilshire Blvd. This is not the location of the program, but the location of the administrative services. The two agencies are separate 501c(3) non-profit organizations, and operate independently of each other with separate boards of directors and staff. JVS has always operated with a month-to-month non-written lease from JFC that currently provides for rent at \$2.29 per square foot. JFC has confirmed the dates of our occupancy and that our intention is to continue operating in this building. This documentation has been provided in prior audits and was deemed sufficient. OMB Circular A-122 does not require a written lease and does not prohibit oral leases. The LA County Auditor-Controller Contract Accounting and Administration Handbook does not require a written lease. Also, the contract with the County does not require a written lease.

Since the record keeping requirements of the contract and the accounting requirements noted above do not require a written lease, and as the rent paid to JFC has been fully documented to the auditors and the County, no corrective action is needed.

9. Distribute the revised procurement policy and ensure that staff comply with the revised procurement policy.

JVS Response:

The procurement policy has been approved by the Board and JVS will ensure compliance.

FIXED ASSETS AND EQUIPMENT

Objective

Determine whether the Agency's fixed assets and equipment purchases made with WIA funds are used for the WIA programs and are safeguarded.

Verification

We conducted a physical inventory of 14 (52%) of the 27 items funded by the WIA programs, totaling \$25,175

Results

JVS used the equipment purchased with WIA funding for the WIA program. In addition, the assets were appropriately safeguarded.

Recommendation

There are no recommendations for this section.

PAYROLL AND PERSONNEL

Objective

Determine whether payroll is appropriately charged to the WIA programs. In addition, determine whether personnel files are maintained as required.

Verification

We traced and agreed payroll expenditures for fourteen employees in February 2006, totaling \$19,652 to the payroll records and time reports. We also interviewed one employee and reviewed the personnel files for five employees assigned to the WIA program.

Results

JVS appropriately charged payroll expenses to the WIA programs. However, JVS did not maintain copies of current driver's license or proof of automobile insurance in all five (100%) employees' personnel files. Subsequent to our review, JVS provided copies of current driver's licenses and proof of automobile insurance for four of the five employees. According to JVS, the other individual is no longer a JVS employee.

Recommendation

10.JVS management ensures that the required documentation is maintained and kept current in the employees' personnel files.

JVS Response:

JVS will ensure required documentation is maintained and kept current in the employee's personnel files.

COST ALLOCATION PLAN

Objective

Determine whether JVS's Cost Allocation Plan was prepared in compliance with the County contract and applied to program costs.

Verification

We reviewed JVS's Cost Allocation Plan and reviewed a sample of expenditures incurred by the Agency during February 2006 ensure that the expenditures were properly allocated to the Agency's programs.

Results

JVS's Cost Allocation Plan was prepared in compliance with the County contract and costs were appropriately allocated.

Recommendation

There are no recommendations in this section.

PRIOR YEAR FOLLOW-UP

Objective

Determine the status of the recommendations reported in the prior monitoring review completed by a CPA firm contracted by the County.

Verification

We verified whether the outstanding recommendations from FY 2004-05 monitoring review were implemented. The report was issued on January 24, 2006.

*Jewish Vocational Service
Auditor-Controller Response February 16, 2007*

Results

The prior monitoring report contained four outstanding recommendations. JVS implemented two of the four recommendations. As previously indicated, this report contains a similar finding related to one of the two outstanding recommendations. The remaining recommendation required the Agency to provide missing documents for four participants previously sampled by the prior year's monitors.

Recommendation

11.JVS management implements the outstanding recommendations from FY 2004-05 monitoring report.

Cordially,


Angie Cooper
Director of Workforce Development

cc: Vivian Seigel, Chief Executive Officer
Claudia Finkel, Chief Operating Officer, Jewish Vocational Service
Adine Foreman, Director of Government Affairs